

Annual Report

OF THE

TOWN OFFICERS

OF THE

TOWN OF SIDNEY

MAINE

For the Year Ending

February 10, 1955



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Printed by
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Augusta, Maine

TOWN OF SIDNEY

OFFICERS AND COMMITTEE MEMBERS 1954-1955

Town Clerk:

Mrs. Pearl F. Smith, Route 1, Waterville Me.

Selectmen, Overseers and Assessors:

Dean Bailey, Route 1, Waterville, Me.

Joseph E. Blaisdell, Route 3, Augusta, Me.

George Potter, Route 1, Waterville, Me.

Treasurer and Tax Collector:

Miss Alice L. Hammond, Route 3, Augusta, Me.

Superintendent of Schools:

Hubert Redding, Tapley Building, Oakland, Me.

School Committee:

Percy Van Note, Route 3, Augusta, Me.

Horace Drummond, Route 1, Waterville, Me.

Mrs. Priscilla Bacon, Route 1, Oakland, Me.

Road Commissioner:

C. D. Clark, Route 3, Augusta, Me.

Fire Ward:

C. Wilmot Gifford, Route 1, Oakland, Me.

Chiefs of Fire Departments:

George M. Ellis, Route 3, Augusta, Me.

Orville Tanner, Route 3, Augusta, Me.

Robert McCormack, Route 1, Oakland, Me.

Budget Committee:

Dana Norman, Route 1, Waterville, Me.
Stanley Bartlett, Route 1, Oakland, Me.
Lendall Goff, Route 3, Augusta, Me.
Ernest C. Wyman, Route 1, Oakland, Me.
Eldon Dyer, Route 3, Augusta, Me.
F. Bigelow Barnard, Route 3, Augusta, Me.
George E. Potter, Route 1, Waterville, Me.
Joseph E. Blaisdell (Alternate), Route 3, Augusta, Me.
E. Gerry Graves (Alternate), Route 3, Augusta, Me.

Road Planning Committee:

Eldon Dyer, Route 3, Augusta, Me. (1951-1955)
Leslie Lathe, Route 3, Augusta, Me. (1954-1959)
W. W. Cowan, Route 1, Oakland, Me. (1952-1956)
Andrew Clark, Route 3, Augusta, Me. (1954-1958)
George E. Potter, Route 1, Waterville, Me. (1953-1957)

School Building Committee:

Francis Clark, Route 3, Augusta, Me.
Mrs. Caroline Sturtevant, Route 1, Oakland, Me.
Joseph E. Blaisdell, Route 3, Augusta, Me.
Eldon Dyer, Route 3, Augusta, Me.
Mrs. Virginia Peterson, Route 1, Oakland, Me.
Carl Neilsen, Route 1, Waterville, Me.
Leslie Lathe, Route 3, Augusta, Me.

Memorial Day:

Mrs. Velina D. Ellis, Route 3, Augusta, Me.

Town Fair Committee:

Lawrence Peterson, Route 1, Oakland, Me. (Pres.)
Rita Lathe, Route 3, Augusta, Me. (Sec.-Treas.)
Alice L. Hammond, Route 3, Augusta, Me. (Asst. Sec.)
W. H. Cowan, Route 1, Oakland, Me. Dir. for one year
George Potter, Route 1, Waterville, Me. Dir. two years

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Horace Fuller, Route 1, Oakland, Me. Dir. three years
Leslie Lathe, Route 3, Augusta, Me. Dir. for four years
Robert McCormack, Route 1, Oakland, Me. Dir. five years

Revaluation Committee:

Horace Drummond, Route 1, Waterville, Me.
Eldon Dyer, Route 3, Augusta, Me.
Francis Clark, Route 3, Augusta, Me.
Ernest C. Wyman, Route 1, Oakland, Me.
Dean Bailey, Route 1, Waterville, Me.

APPOINTMENTS

Ballot Clerks:

E. C. Wyman, Route 1, Oakland, Me.
Ray E. Philbrick, Route 3, Augusta, Me.
F. B. Barnard, Route 3, Augusta, Me.
S. F. Tanner, Route 3, Augusta, Me.

Civil Defense Director:

Mrs. Velina D. Ellis, Route 3, Augusta, Me.

Constables:

W. W. Cowan, Route 1, Oakland, Me.
Malcolm Philbrick, Route 3, Augusta, Me.
Robert McCormack, Route 1, Oakland, Me.

Fence Viewers:

E. G. Graves, Route 3, Augusta, Me.
S. F. Tanner, Route 3, Augusta, Me.
Ray E. Philbrick, Route 3, Augusta, Me.

Health Officer:

Mrs. Marie Graves, R. N. , Route 3, Augusta, Me.

Pound Keeper:

Roland Philbrick, Route 3, Augusta, Me.

WARRANT FOR 1955 TOWN MEETING

To W. W. Cowan, Constable of Sidney, County of Kennebec,

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of the Town of Sidney qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Monday, the seventh day of March, A.D. 1955 at nine o'clock in the forenoon to act on the following articles, to wit:

Section I

Art. 1. To choose a Moderator to preside at said Town Meeting.

Art. 2. To choose by ballot the following Town Officers for the ensuing year in accordance with Sections 38 to 52 of Chapter 5 of the Revised Statutes of Maine, thereto, to wit: Town Clerk, three selectmen who shall serve as Assessors and Overseers of the Poor, Treasurer, Road Commissioner and one member of the School Committee to serve for three years. The Polls or Ballot Box for receiving ballots for the above mentioned officers shall be opened at 9:30 a.m. and shall be closed at 2:30 p.m.

Art. 3. To see if the Town will authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying indebtedness of the Town, such loans to be paid during the current municipal year by taxes.

Art. 4. To determine if the Town will authorize the Selectmen on behalf of the Town to sell any real estate acquired by the Town for non-payment of taxes thereon and to execute quit-claim deeds for such property.

Art. 5. To see if the Town will authorize the Treasurer to assign tax lien mortgages, assigned only by the unanimous approval of the Selectmen, for the amount of tax, interest and costs due.

Art. 6. To determine if the Town will vote to set date when taxes for 1955 shall be due and payable.

Art. 7. To see if the town will vote to allow a discount on taxes for 1955, fix date and amount of discount.

(Budget Committee recommends $1\frac{1}{2}\%$ for taxes paid prior to July 15, 1955)

Art. 8. To see if the inhabitants of the town will vote to publish in the Annual Town Report for year ending February 10, 1956 a list of all taxpayers in Town together with the amounts of real and personal property tax paid by each for the years 1954 and 1955.

(By request)

Art. 9. To see if the Town will vote to accept donations toward the Capital Reserve Fund for a school building.

Budget Committee recommends yes

Art. 10. To see if the Town will authorize the Selectmen to transfer monies received for excise taxes to Surplus Account (or "Cash on Hand") at end of 1955 municipal year.

Budget Committee recommends yes

Art. 11. To choose a Fire Ward.

Art. 12. To see if the Town will vote to publish names of people in Annual Report who receive town funds for "Support of Poor."

Art. 13. To see what recommendation the town will vote to make to the assessors concerning taxation of personal property.

(By request)

Section II

Art. 14. To see if the Town will vote to raise and appropriate a sum of money for Memorial Day.

(Budget Committee recommends \$25.00)

Art. 15. To see if the Town will raise and appropriate the sum of one hundred dollars for public health nursing in Sidney, said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

(Budget Committee recommends \$100.00)

Art. 16. To see how much money the Town will vote to raise and appropriate to defray Town Charges.

(Budget Committee recommends \$4,000.00)

Art. 17. To see how much money the Town will vote to raise and appropriate for Aid to Dependent Children.

(Budget Committee recommends \$500.00)

Art. 18. To see how much money the Town will vote to raise and appropriate for Support of Poor.

(Budget Committee recommends \$2,000.00)

Art. 19. To see if the Town will vote to hold a Town Fair in 1955 and if so, choose officers consisting of President, Secretary, Assistant Secretary and one or more directors and raise and appropriate money for same.

(Budget Committee recommends \$100.00)

Art. 20. To see if the Town will vote to insure Town employees.

(Budget Committee recommends yes)

Art. 21. To see if the Town will vote to carry liability insurance.

(Budget Committee recommends yes)

Art. 22. To see if the town will vote to raise and appropriate the sum of fifty dollars (\$50.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

(No recommendation)

Art. 23. To see if the town will vote to appropriate the sum of \$150.00 to cooperate with the Maine Forest Service and Federal Government in the control of white pine blister rust in accordance with Revised Statutes, Chapter 22, Section 54.

(No recommendation)

Art. 24. To see if the Town will vote to transfer from excise tax funds the sum of \$600.00 to be divided equally between the three fire departments. This money to be used for maintenance and equipment.

(Budget Committee recommends \$600.00)

Art. 25. To determine rates of pay for following Town officials: Town Clerk (present rate \$150.00 per year); Selectmen, Assessors, and Overseers of the Poor, Road Commissioner (present rate \$1.00 per hour); School Committee (present rate \$1.00 per hour); Moderator (present rate \$1.00 per hour); Constables (present rate \$1.00 per hour).

(Budget Committee recommends same)

Art. 26. To see if the Town will vote to raise and appropriate a sum of money for Civil Defense, this money to be available to Town Civil Defense Director.

(Budget Committee recommends \$200.00)

Art. 27. To see if the Town will vote to authorize the Selectmen to transfer from surplus 15 cents per capita of population of Sidney to be used for Civil Defense in cases of emergency. Emergency as pertaining to this article to include only civil or international wars, storms or floods, disease epidemics.

(Budget Committee recommends the above authorization)

Art. 28. To see if the town will vote to raise and appropriate a sum of money for the repair of town owned buildings.

(Budget Committee recommends \$500.00)

Section III — Highways

Art. 29. To determine what sum the Town will vote to raise and appropriate for State Aid Construction (in addition to amount regularly raised for the care of ways, highways and bridges) under provisions of Sections 44 and 49, Chapter 23, R.S. 1954.

(Budget Committee recommends \$1,066.00)

Art. 30. To see if the Town will vote to authorize the Selectmen to raise in behalf of said Town, the sum of seven thousand, nine hundred seventy-five dollars and twenty cents, (\$7,975.20) and to give the note or notes of the Town for said amount for the purpose of paying or refunding in whole or in part the outstanding indebtedness incurred for State Aid Highway Construction which now has or may hereafter become due, said Town having the legal right to raise money for said purpose, said amount not to be included among any loans which may be procured in anticipation of taxes for the current municipal year.

Art. 31. To see what action the town wishes to take regarding the closing of: (a) Eight Rod Road from Clifton Tilton's residence south to the Store road; (b) Eight Rod Road from Dana Norman's residence south to the Church Road; (c) Church Road from Middle Road easterly to the Eight Rod Road; (d) Mills Road from William Bean's residence west to the William Mills residence; (e) Ferry Road from the Pullen residence to the Kennebec River.

Art. 32. To see if the Town will vote to raise and appropriate a sum of money to be spent under the direction of the Road Planning Committee, or take other action thereon.

(Committee recommends \$2,000 from excise Tax)

Art. 33. To see if the Town will vote to raise and appropriate a sum of money to be used for calcium chloride for the highways.

(Budget Committee recommends \$400.00)

Art. 34. To choose one member of the Road Planning Committee for 1955. Present members: Eldon Dyer, term expires 1955; Leslie Lathe, term expires 1959; W. W. Cowan, term expires 1956; George Potter, term expires 1957; Andrew Clark, term expires 1958.

Art. 35. To determine if the Town will authorize the Selectmen to transfer from cash on hand enough money to pay for gravel used on Town Road Improvement Fund Construction in 1955.

(Budget Committee recommends yes)

Art. 36. (a) To see how much money the Town will vote to raise and appropriate for "Highways and Bridges" account.

(Budget Committee recommends \$2,500.00)

(\$1,500 to be raised, \$1,000 from cash on hand)

(b) To determine how much of this sum shall be reserved for winter emergency repairs.

(Budget Committee recommends \$200.00)

Art. 37. To determine what action the Town wishes to take in regard to snow removal, sanding and snow fences following termination of the present contract with Lendall Goff.

Art. 38. To see what sum of money the Town will vote to raise and appropriate for snow removal or Winter Highway account.

(\$6,486.00 raised in 1954)

(No recommendation)

Art. 39. To see what action the town wishes to take regarding the closing for snow removal the following roads: (a) Blake Road from John Ernst residence to Quaker Road; (b) Quaker Road from Bartlett Road to Philbrick residence.

Section IV — Education

Art. 40. To see if the Town will vote to accept the gift of \$10,000.00 for a building and up to \$5,000.00 for equipment subject to the conditions of Mr. James Totman's wishes. These conditions are as follows:

(a) Building to be of fireproof construction.

(b) Equipment shall be new except for desks purchased in recent years.

(School Building Committee recommends yes)

Art. 41. To see how much money the Town will vote to raise and appropriate for the Common School Fund.

(Budget Committee recommends \$25,561.33)

Art. 42. To see if the town will vote to recommend to the School Board that the Sub Primary Grade be discontinued.

(By request)

Art. 43. To see how much money the Town will raise and appropriate for the repair of School Buildings.

(Budget Committee recommends \$300.00)

Art. 44. To see how much money the Town will vote to raise and appropriate for seats and desks for school Buildings.

(Budget Committee recommends \$50.00)

Art. 45. To see if the Town will vote to raise and appropriate a sum of money to be used to increase the School Building Fund of \$11,350.92 which is now held in trust.

(Budget Committee recommends \$7,000.00)

Art. 46. To elect one or more members to the School Building Committee to replace members who have resigned.

Art. 47. To see if the Town will vote to authorize the selectmen with the approval of the School Building Committee to purchase land for a site for a school building.

Art. 48. To see if the Town will vote to take from excise taxes a sum of money to purchase a site for a school building.

(Budget Committee recommends a sum not to exceed \$1,000.00)

Section V

Art. 49. To choose a Collector of Taxes.

Art. 50. To choose a Budget Committee for 1956.

Art. 51. To transact any other business which may legally come before this meeting.

The selectmen hereby give notice that they will be in session at their office for the purpose of correcting the list of voters at 8:30 o'clock in the forenoon of the day of said meeting. Hereof fail not to make due return of the Warrant with your doings thereon with the Clerk of said Town on or before the time of said meeting.

Given under our hands this 26th day of February 1955.

DEAN M. BAILEY
JOSEPH E. BLAISDELL
GEORGE E. POTTER

SELECTMEN'S REPORT

To the citizens of the Town of Sidney:

In accord with custom and law the Selectmen herewith present their annual report for the year ending February 10, 1955.

This year has been a challenging, as well as an interesting one to a completely new board. We believe that the town problems have been attacked in a business like manner that has been acceptable to the majority of the voting citizens. To all the inhabitants of Sidney we wish to extend our sincere appreciation for the generous cooperation of your appointed committees and the assistance so freely provided by many individuals.

Before dealing with the statistical analysis of the report certain comments regarding business of the year will clarify some of the data presented. Recommendations for future consideration of the Town is a challenge that should be met by each board of town officials. Therefore, these suggestions, comments or recommendations are made for the specific purpose of creating constructive thinking by the citizens.

FINANCE

The valuation of real estate this year essentially remains the same as the 1953-1954 year. A few changes were necessary because of losses or new construction. Loss in values of personal properties were realized through valuation adjustment to conform with market price changes.

Surplus or "cash on hand" should be maintained at a reasonably high level. The range of 15 to 20 per cent of the total commitment appears to provide a sufficient amount of money to conduct town business for the short period of time that elapses between closing of the books and the annual town meeting. A larger cash surplus would reduce (1) interest charges on temporary loans and (2) amounts of money that would have to be borrowed during the year.

The cash surplus reported this year will, by vote of the town, be reduced by \$1,000 when the revaluation contract is completed.

The board agrees that the principal of establishing capital reserve funds for well planned town improvements is a sound method of approaching large cost items such as school buildings or road construction programs. Therefore, we believe the town should continue this practice.

There are several reasons favoring the closing of the town books on or before February 1 of each year. This method would give a few days additional time for printing of the report and less chance of delay in town meeting date. This extra time furnishes a much better opportunity to have the books audited on an "up to date basis." (As this report is being compiled auditors are working on the books and it is hoped that their report will be obtained in time to include this year).

HIGHWAYS

The use of surplus cash and temporary loans permitted the repair of town maintained highways that were damaged by hurricanes. It was not necessary to issue long term notes of the town for these repairs as 50 per cent of the cost was assumed by the State and it is expected that nearly a similar amount will be obtained from Civil Defense. The town has already received from Civil Defense 75 per cent of the expected return.

All hurricane damage has not been repaired. Large quantities of gravel were lost even on level areas. We believe the Road Planning Committee should be provided with funds for continuation of road improvement.

We assume there will be some disagreement regarding our highway recommendations. From a business standpoint, it is believed they are sound. Therefore, the following are presented:

(1) Petition the County Commissioners to close the following roads:

- (a) Eight Rod Road from Clifton Tilton's residence south to the Store Road
- (b) Eight Rod Road from Dana Norman's residence south to the Church Road

- (c) Church Road from Middle Road easterly to the Eight Rod Road
- (d) Mills Road from William Bean's residence west to the William Mills residence.
- (e) Ferry Road from Pullen's residence to Kennebec River.
- (2) Winter highways that could be closed for snow removal to provide savings.
 - (a) Blake Road from John Ernst residence to Quaker Road.
 - (b) Quaker Road from Bartlett Road south to Philbrick residence.
- (3) Town Farm Gravel Pit — This pit was surveyed for the small cost of \$27.00. The civil engineers hired to do this work established the lines of ownership. A new deed was recorded with the Kennebec Registry of Deeds. The findings warrant our recommending that:
 - (a) The Town keep this gravel pit for its own needs rather than sell to private parties.
 - (b) The Town construct a fence along the easterly line of this pit.
- (4) We recommend the selectmen be authorized by the Town's people to obtain options to buy one or more gravel pits within the Town of Sidney.

TOWN POOR

This year has found us in an embarrassing situation in this department. Poor bills incurred between the closing of the books on February 10, 1954 and the 1954 Town Meeting accounted for a sizeable proportion of appropriated monies. To compensate for an expected overdraft a request was made at the September 20, 1954 Special Town Meeting for an additional \$500.00. It still became necessary to overdraw this account to pay all known bills as of February 10, 1955.

It is almost impossible for any board in a small town to accurately predict all costs for support of the poor and we suggest the Town each year (1) publish names of people receiving aid from Town of Sidney and amounts received and (2) endeavor to provide adequate funds each year in an effort to prevent overdrafts. (A search of records indicate overdrafts have frequently occurred in this department. Any unused monies at the end of the year are applied to surplus or cash).

TOWN CHARGES

It is suggested that an account be set up for use in repairing Town owned buildings. Provision of funds for such work should be made this year for (1) shingling West, South and East sides of Town Hall; (2) repairs to building formerly owned by Archie Robinson and, (3) Whittier School which is now used by overseers of poor.

ZONING

A committee should be appointed which will have the responsibility of designing a set of zoning regulations. These rules would serve to protect a new school building from undesirable structures in the immediate neighborhood. It should also prevent the building of houses which would not be a credit to the town.

Notices: The time schedule for the annual Town Meeting is as follows: The Meeting will be called at 9:00 A.M. and a Moderator chosen. The ballot box for receiving ballots for the election of Town Officers shall be opened at 9:30 A.M. and shall be closed at 2:30 P.M. The meeting will be called to order by the Moderator at 10:00 A.M. for the purpose of acting on other articles in the Warrant. Counting the ballots and announcing the names of those elected will be the last order of the meeting.

Respectfully submitted,

DEAN M. BAILEY
JOSEPH E. BLAISDELL
GEORGE E. POTTER

ASSESSORS' REPORT

VALUATION AND TAX

Resident real estate	\$306,223.00	
Non-resident real estate	157,845.00	
Total real estate		\$464,068.00
Resident personal estate	92,812.00	
Non-resident personal estate	6,186.00	
Total personal estate		98,998.00
Grand total valuation		563,066.00
Tax on above at 89 mills	\$ 50,112.87	
217 polls at \$3.00	651.00	
Fractional gain	1.31	
		\$ 50,765.18

APPROPRIATIONS

Town Charges	\$ 4,000.00
Aid to Dependent Children	500.00
Support of Poor	1,500.00
Health Nurse	100.00
Memorial Day	45.00
Town Fair	50.00
State of Maine Publicity Bureau	50.00
State Aid Construction	1,066.00
Road Planning Committee	500.00
Highways and Bridges	3,500.00
Winter Highways	6,486.00
Revaluation	4,500.00
Common Schools	23,150.00
Special School Account	734.00
School Repairs	300.00
School seats and desks	550.00
School building fund	3,000.00

TOWN OF SIDNEY

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Calcium Chloride	200.00	
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Total Appropriations		\$ 49,731.00
County Tax		953.25
Overlay		80.93
		<hr/>
		\$ 50,765.18

PERSONAL PROPERTY ASSESSED IN 1954

	No.	
Horses	42	\$ 2,200.00
Beef Cattle, steers, oxen and bulls over 18 months	32	1,185.00
Milk Cows	855	29,925.00
2 year olds	135	3,375.00
Heifers	119	2,380.00
Domestic Fowl (over 50 in number)	104,586	7,469.00
Stock in trade		1,426.00
Portable mills		600.00
Gasoline pumps		1,200.00
Radios and television sets		6,665.00
Furniture and electrical appliances		12,130.00
Tractors		8,368.00
Machinery and equipment		7,975.00
Finished products in mills		3,000.00
Other property		1,100.00
		<hr/>
		\$98,998.00

EXEMPT LIVESTOCK AND POULTRY

	No.	
Cattle (18 months and under)	485	\$ 4,850.00
Sheep under 35 in number	3	15.00
Goats, under 35 in number	9	45.00
Swine, under 10 in number	6	60.00
Domestic Fowl (to the number of 50)	1,395	363.00
		<hr/>
		\$ 5,333.00

SELECTMEN'S FINANCIAL REPORT

TOWN CHARGES

Expenditures

Salaries

Ballot Clerks	\$ 72.00
W. W. Cowan, Constable	45.50
Alice Hammond, Treasurer and Tax Collector	550.00
Pearl F. Smith, Town Clerk	150.00
Dean Bailey, Selectman	561.50
Joseph Blaisdell, Selectman	450.00
George Potter, Selectman	394.00
Mary Philbrick, Selectman	64.50
Robert McCormack, Selectman	45.00
Horace Drummond, School Committee	50.00
Percy Van Note, School Committee	50.00
Priscilla Bacon, School Committee	50.00
Charles W. Booker, Sealer of weights measures	12.00

\$2,494.50

Miscellaneous

Printing and Advertising	\$298.00
Gravel Pit Survey	27.00
Tax liens and transfers	107.50
Postage	1.98
Janitor	17.00
Health	69.08
Maine Municipal Association	35.00
Water Analysis	11.70
Road Machine repair	2.05
Mowing cemetery	2.00
Transportation	3.00

Total	\$ 574.31
Insurance	291.43
Office Supplies	280.16

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Repairs	26.10
Interest	284.06
Telephone	66.12
Audit	234.76

 \$4,251.44

Receipts

Appropriation	\$4,000.00
Edward Brickett, rent	24.00
Interest and costs	76.93
Gladys Cummings, blueberries	42.00
Licenses	2.00
Bank stock tax	73.57
Dog licenses, refund	78.84
R.R. and Tel. tax	15.00
Insurance refund	20.14
Gravel	278.50
Rebate on interest	1.66

 \$4,612.64

Balance, Feb. 10, 1955 \$ 361.20

FIRE DEPARTMENTS

Transferred from Excise Tax	\$ 600.00
Paid Volunteer Fire Departments	\$ 600.00

COUNTY TAX

Assessed	\$ 953.25
Paid to County Treasurer	\$ 953.25

OVERLAY

Assessed	\$ 80.93
Transferred to general cash	\$ 80.93

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EXCISE TAX

1954 Tax		\$2,681.55
1955 Tax		1,175.37
Transferred to Road Planning	\$2,500.00	
Transferred to Fire Departments	600.00	
Transferred to general cash	756.92	
	<hr/>	<hr/>
	\$3,856.92	\$3,856.92

TOWN POOR

Town Case No. 1:		
City of Waterville	\$ 24.00	
	<hr/>	\$ 24.00
Town Case No. 2:		
City of Waterville	\$ 245.38	
Thayer Hospital	150.00	
James Poulin	6.00	
K & C Market	64.00	
Lionel Vigue	7.75	
Frederick Hill, M.D.	25.00	
	<hr/>	\$ 498.13
Town Case No. 3:		
Oakley Melendy, M.D.	\$ 5.00	
Western Avenue Pharmacy	87.32	
	<hr/>	\$ 92.32
Town Case No. 4:		
City of Waterville	\$ 150.15	
K & C Market	58.20	
	<hr/>	\$ 208.35
Town Case No. 5		
Town of Fairfield	\$ 126.49	
Sisters Hospital	15.00	
Woodrow McLellan	14.30	
Joseph Pomerleau M.D.	27.00	
Curtis Dyer M.D.	8.00	

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Partridge's Drug Store	2.85
First National Stores	14.51
Paul Bisson	17.00
Gideon Picher Co.	15.00
Gladys Cummings	19.70

\$ 259.85

Town Case No. 6
Augusta General Hospital
Reimbursement

\$ 20.75

\$ 20.75

\$ 20.75

\$ 20.75

War Veterans' Case No. 1:
City of Augusta

\$ 645.35

\$ 645.35

SURPLUS COMMODITIES

Transportation	23.74
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SUMMARY OF TOWN POOR

Appropriations	\$1,500.00	
Received on Town Case No. 6		20.75
Expended	\$1,772.49	
Overdraft		251.74
	<u>\$1,772.49</u>	<u>\$1,772.49</u>

STATE POOR

Received from State Treasurer		\$ 175.70
Rita Lathe	\$ 175.70	
	<u>\$ 175.70</u>	<u>\$ 175.70</u>

OTHER TOWN'S POOR

Received from City of Augusta		\$ 31.70
First National Stores	\$ 25.00	

John Ernst	5.25	
Dean Bailey	1.45	
	<hr/>	<hr/>
	\$ 31.70	\$ 31.70

AID TO DEPENDENT CHILDREN

Appropriation		\$ 500.00
Paid State Treasurer	\$ 160.20	
City of Hallowell	4.87	
Unexpended	334.93	
	<hr/>	<hr/>
	\$ 500.00	\$ 500.00

PUBLIC HEALTH NURSE

Appropriation		\$ 100.00
Paid State Treasurer	\$ 100.00	
	<hr/>	<hr/>
	\$ 100.00	\$ 100.00

TOWN FAIR

Appropriation		\$ 50.00
Rita Lathe	\$ 50.00	
	<hr/>	<hr/>
	\$ 50.00	\$ 50.00

STATE OF MAINE PUBLICITY BUREAU

Appropriation		\$ 50.00
Maine Publicity Bureau	\$ 50.00	
	<hr/>	<hr/>
	\$ 50.00	\$ 50.00

TOWN REVALUATION

Appropriation		\$4,500.00
Jerome B. Knowles, Jr. Associates	\$3,200.00	
Dean Bailey	21.49	
Horace Drummond	11.20	
Unexpended	1,267.31	
	<hr/>	<hr/>
	\$4,500.00	\$4,500.00

TOWN OF SIDNEY

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WITHHOLDING

Balance		\$ 137.00
Withholding Feb. 10, 1954 to Feb. 10, 1955		1,183.95
Director of Internal Revenue	\$1,040.25	
Federal Reserve Bank of Boston	225.90	
Balance, Feb. 10, 1955	54.80	
	<hr/>	<hr/>
	\$1,320.95	\$1,320.95

RETIREMENT

Balance		\$ 31.05
Received during 1954		258.75
Paid Maine Employees Retirement Association	\$ 289.80	
	<hr/>	<hr/>
	\$ 289.80	\$ 289.80

MEMORIAL DAY

Appropriation		\$ 45.00
Rev. Robert Allten	\$ 10.00	
Superior Regalia & Uniform Corporation	28.86	
Mary F. Philbrick	5.00	
Harland Bragg	3.00	
Overdraft		1.86
	<hr/>	<hr/>
	\$ 46.86	\$ 46.86

HIGHWAYS AND BRIDGES

Appropriation		\$3,500.00
Expended		3,511.20
		<hr/>
Overdrawn		\$ 11.20
J. J. Pelotte	\$2,019.05	
L. Goff	240.63	
S. W. Goff	144.44	
M. E. Page	21.04	
F. B. Clark	299.98	

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C. D. Clark	200.69	
Bancroft & Martin Culvert	40.76	
Earland Goodhue	15.75	
Robert Potter	37.31	
Percy French	113.28	
Hardy Nix	38.28	
Sam Philbrick	124.82	
Clifton Tilton	78.81	
C. D. Clark, Lumber	6.00	
Waterville Hardware	1.35	
Donald Graves	43.12	
Vernon Morse	11.37	
George Potter	22.75	
James Williams	22.75	
M. C. Philbrick	11.06	
Woodrow McLellan	5.46	
Murray Machinery Co.	12.45	
Total		\$3,511.20

TOWN ROAD IMPROVEMENT FUNDS

George E. Potter	\$ 19.25	
Clifton Tilton	11.88	
Ray Philbrick	3.33	
W. B. Haskell	4.37	
James McFadden	14.40	
J. J. Pelotte	94.25	
Bancroft & Martin culverts	340.43	
Total		\$ 487.91
Received from State Treasurer		\$ 487.91

WINTER HIGHWAYS

Appropriation		\$6,486.00
Received from State Treasurer		3,580.20
Lendall D. Goff Contract	\$9,887.51	
Unexpended	178.69	
		\$10,066.20
		\$10,066.20

STATE AID NO. 1 SUMMARY

Balance due Depositors Trust Co. Feb.		
10, 1954	\$3,500.00	
Received from State Treasurer		\$2,132.00
Appropriation		1,066.00
Transferred from cash on hand		2.00
Balance due Depositors Trust Co.		
Feb. 10, 1955		300.00
	<hr/>	<hr/>
	\$3,500.00	\$3,500.00

REPORT OF ROAD PLANNING COMMITTEE

Appropriation		\$ 500.00
Transferred from Excise account		2,500.00
Expended by Committee	\$2,584.75	
Unexpended	415.25	
	<hr/>	<hr/>
	\$3,000.00	\$3,000.00

Road	Allocated	Spent	Yds. gravel
Town Landing Road	\$ 100.00	\$ 100.36	109
Goodhue Road	200.00	199.72	235
Quaker Road, North of Bartlett	150.00	136.73	106
Bartlett Road, resurface	550.00	550.00	478
Hallett Road, East from Quaker	300.00	280.60	373
Minot Road	300.00	300.20	500
Lewis Road	50.00	62.97	98
Town Farm Rd.	200.00	200.00	290
Church and Eight Rod Rd.	50.00	44.19	40
Reynolds Hill Road	100.00	100.00	58
Blake Rd. and Quaker Rd. to Bartlett Rd. (patching)	100.00	100.26	72
Hallett Rd., East of Middle Rd.	200.00	187.32	254
Goff Road	100.00	107.12	160
Robinson Road	100.00	100.00	52
Store Road	100.00	115.28	152
	<hr/>	<hr/>	<hr/>
	\$2,600.00	\$2,584.75	2,977

In addition to the above amounts, \$400.00 was allocated to the Town Farm Road to be used in conjunction with regular Highway funds to repair the bridge East of Paul Cote's. However this bridge was washed out by the hurricane and replaced with Emergency hurricane funds. The Committee recommends that this unexpended \$400.00 be reappropriated for 1955.

Payroll

James Pelotte	\$1,499.20
Lendall Goff	218.04
C. D. Clark	92.00
Hardy Nix	143.64
George Potter	65.52
P. W. French	290.72
Sam Philbrick	135.88
James McFadden	101.12
Clifton Tilton	4.55
Donald Drake	26.80
Sam Goff	7.28
Total	<hr/> \$2,584.75

At the Special Town meeting held to provide money to repair hurricane damage it was voted that these repairs were to be made under the supervision of the Road Planning Committee. Accordingly the Committee made an inspection of this damage to determine what repairs it would be advisable to make. Fortunately money made available by the State and Federal Government made it possible to do a much more thorough job of repairing than had at first seemed possible. Damage was inspected by State Highway Dept. engineers and money allotted according to their estimates. Nearly all roads required at least minor repairs and a total of \$6,739.01 was expended.

Following is a list of the major repairs made:

Town Farm Road, 6 by 32 ft. culvert	
Labor and materials	\$1,380.60

TOWN OF SIDNEY

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Store Road (East), 4 by 24 ft. culvert	
Labor and materials	590.80
Store Road (West), Gravel and labor	400.00
Lyon Road, Repair bridge and patching	388.13
Church Road, Repair bridge and patching	402.38

Because of prompt action by the Selectmen, it appears that the major portion of these expenditures will be refunded to the Town from State and Federal emergency funds.

Respectfully submitted

ELDON DYER

Chairman

HURRICANE DAMAGE

Labor

George Potter	\$ 306.25
J. Williams	80.75
Dean Bailey	11.00
J. Pelotte	3,229.30
Clifton Tilton	42.71
Lendall Goff	852.40
Alfred Poulin	6.00
Fernando Pelotte	206.41
Robert Potter	18.66
George Sawlivich	6.40
Ray Philbrick	61.28
Malcolm Philbrick	17.60
Henry Ouelette	18.53
Town of Oakland	114.40
Walter Haskell	5.70
	<hr/>
	\$4,977.39

Materials		
Culverts		\$1,312.24
Tar		3.50
Spikes		5.56
Gravel		285.12
Lumber		155.20
		<hr/>
		\$1,761.62
		<hr/>
		\$6,739.01
Received from State of Maine	\$1,706.00	
Received from State of Maine	1,663.49	
Received from federal government		
civil defense funds	2,521.88	
Transferred from cash on hand	847.64	
		<hr/>
		\$6,739.01

COMMITTEE REPORTS

REPORT OF CENTER SIDNEY VOLUNTEER FIRE DEPARTMENT INC.

Calls answered from March 5, 1954 to January 5, 1955: six and one courtesy call out of town.

Members and friends have engaged in the following activities for the benefit of the Department.

Worked on the firehouse, completing the insulation job, so the building was heated for the first time this year.

Purchased cups, silver and other dishes. Assisted in Civil Defense and Public Safety Alerts.

Had tent at Sidney Fair and held dances at Grange and Town Hall to raise money.

Furnished meeting place for First Aid classes.

Respectfully submitted,

GEORGE M. ELLIS

Fire Chief

**REPORT OF THE WEST RIVER ROAD
VOLUNTEER FIRE DEPARTMENT INC.**

To the Selectmen and Citizens of the Town of Sidney:

We had seven fire calls, and have hauled water several times.

Arrangements were made to leave the fire truck at its present location. Due to the wet season, we were not able to get lumber out for the fire house, but hope to start the building this spring.

Respectfully submitted,

ORVILLE W. TANNER,
Fire Chief

**REPORT OF LAKESHORE VOLUNTEER
FIRE DEPARTMENT**

To the Selectmen of Sidney, Maine:

This is the equipment purchased with the town appropriation:

Suction hose and strainer for front end pump
Eight fire calls were answered

We wish to thank the townspeople for their loyal support and help.

ROBERT McCORMACK
Chief

REPORT OF HEALTH OFFICER

To the Citizens of Sidney:

I wish to extend my appreciation to the citizens of Sidney for the cooperation given me this past year, and especially to the parents who have been faithful in reporting communicable diseases within their homes, so that the State may be notified.

Respectfully submitted,

MARIE GRAVES, R.N.
Health Officer

**ANNUAL REPORT OF PUBLIC HEALTH NURSING
FOR THE TOWN OF SIDNEY****For the Year Ending December 31, 1954**

How many times have you heard this expression "I don't see why the *State* doesn't do something about the situation?"

In promoting good health through the Public Health Nursing Service, how many of you know where the State's responsibility rests, what the community's responsibility is, and what part each individual plays in maintaining a Good Health Program?

Sidney is fortunate in having a very active and well-informed local Health Council, which helped plan with the Public Health Nurse and assisted in carrying out the two major programs in 1954 which were: seven Child Health conferences and two School Immunization Clinics — The third and final immunization clinic will be held in the schools in January 1955.

In the Child Health Conferences, there were 61 visits; all infants and pre-schools were given physical examinations and advice from a pediatrician. Those with defects were referred to their family physician. 13 infants and pre-schools were immunized against diphtheria, whooping cough and tetanus and 12 were vaccinated against small pox.

At the two school immunization clinics, to date there have been 75 vaccinations for smallpox; 69 immunizations for diphtheria, 54 for whooping cough and 69 for tetanus.

PUBLIC HEALTH NURSING

Plans for the 1955 Health Program will be formulated at the next Council Meeting. If health problems arise, may I suggest that you contact your Local Health Council Members or your Public Health Nurse?

Respectfully submitted,

EUNICE S. NOLLET

Public Health Nurse

REPORT OF REVALUATION COMMITTEE

There was raised and appropriated at the Annual Town Meeting the sum of \$4,500.00 for a revaluation of the Town by disinterested parties. The article covering this subject also called for a committee of five to make the necessary arrangements for hiring some concern to conduct the work. The Town also voted to retain the same committee that had served for the 1953 preliminary investigations.

On March 17, 1954, the committee entered into a contract with Jerome Knowles, Jr. and Associates, Northeast Harbor, Maine to conduct the equalization work.

The committee and the contractor agreed upon the arrangement of appraising the land by using information to be furnished by the property owners and Board of Assessors. This arrangement appealed to the committee because of the facts that (1) a complete survey of land would be too costly; and (2) value of land areas constitute only a small proportion of the taxable properties in Sidney.

The original contract called for the use of 1940 market values for equalization purposes. At a meeting of the committee on December 11, 1954, however, the base year of 1950 was chosen since the use of a more up-to-date base would bring taxable properties into line with State values, personal properties, and actual calendar dates. The contractor, Jerome Knowles, Jr. and Associates, on December 29, 1954 agreed by letter to accept the base year of 1950 without change in the contract price of \$4,200.00 (four thousand two hundred dollars).

The work is to be completed on or before April 15, 1955. A part of the duties of the contractor is to attend a session for the purpose of hearing complaints or answering questions of taxpayers. The committee sincerely hopes taxpayers will attend this session in order that a modernized system of equalization will be properly understood. We believe it is desirable to point out here that *such a system does not increase your taxes; it adjusts*

your values so that you pay only your proportional part of the total taxes. The total amount of taxes is determined by the amount of money raised and appropriated at Town Meeting.

It is our opinion that the work is progressing satisfactorily and should be available for use by the Assessors this year.

Respectfully submitted,

HORACE DRUMMOND, *Chairman*
ELDON DYER, *Secretary*
FRANCIS CLARK
ERNEST WYMAN
DEAN BAILEY

REPORT OF SCHOOL BUILDING COMMITTEE

The Committee met five times during the year, mostly to discuss possible building sites and types and costs of typical school buildings.

We inspected five suggested locations on the Middle road, namely: the former Peck place, also land to the North of it owned by John Ernst, Land of Leslie Lathe south of the Town Hall, the former Barr place now owned by Merlin Snell, and land of Florence Houghton on the West side of the road. In the opinion of some of the Committee certain of these locations have drawbacks but we feel that at least two of them deserve serious consideration as a school building site. With the possible exception of the Peck place, any of the lots can be purchased at the present time. If further investigation proves one of these sites to be satisfactory, and it can be purchased for a reasonable amount, we would recommend buying it while still available.

The Committee studied costs and specifications of a fireproof building which would meet the requirement of Mr. Totman's offer of a \$10,000 donation. We visited the new brick and cinder block school in Richmond. This has six classrooms with

considerably more space than we now have and will accommodate up to 230 students. It cost approximately \$70,000 to build by contract and is highly recommended by their Superintendent of Schools.

Respectfully Submitted,

FRANCIS CLARK, *Chairman*
ELDON DYER, *Secretary*

REPORT OF SCHOOLBUILDING FUND RAISING COMMITTEE

To the selectmen and citizens of Sidney:

The fund raising committee appointed by the Parent Teacher Clubs to raise money for a new elementary school was given \$32.00 by the three P.T.C.'s for initial expenses. Various projects throughout the year netted the following amounts:

Income May 4, 1954 to January 21, 1955	\$1,690.92	
Expenses	641.72	
		<hr/>
Profit		\$1,049.20
Cash on Hand	\$ 233.83	
Savings Account	600.00	
Checking Account	215.37	
		<hr/>
Total		\$1,049.20

The sum of \$159.31 was turned over to Alice Hammond from the concert at the Music Camp. Other amounts totalling \$246.40 have been turned over to the Capital Reserve Fund.

We wish to thank the townspeople and all of the various organizations for their wonderful cooperation throughout the year.

Respectfully submitted,

MARION BAILEY
Chairman

CIVIL DEFENSE AND PUBLIC SAFETY

This year was a test year of Civil Defense and Public Safety in nearly all towns of the State. The Town of Sidney at its 1954 Annual Meeting authorized the transfer of funds from surplus in case of emergency. It was voted to limit the use and amount of such funds to \$350.00. Since this amount was inadequate to take care of hurricane damage, it was deemed advisable to call a Special Town Meeting to properly devise ways and means of dealing with the emergency. In accordance with State Law the Special Town Meeting could not be called until seven (7) days had elapsed from the time of issue of the warrant calling such a meeting.

When the Town's people convened at the Town Hall on September 20, 1954, we were reasonably well assured that Civil Defense was taking action at the local, state and national levels.

The Selectmen have been informed that our Civil Defense Director has created a model organization for small rural areas. Therefore, it seems advisable to publish the Director's report in considerable detail for informative purposes.

REPORT OF CIVIL DEFENSE AND PUBLIC SAFETY DIRECTOR

Appointed to office March 13, 1954, beginning April 12, 1954, at 9:30 a.m.

Worked on completion of First Aid Unit with the following donations:

- Mrs. Fred Gadapi, two sheets
- Mrs. Charles W. Smith, towels
- Mrs. Henry Ouellette, one sheet
- Mrs. Ray E. Philbrick, towels
- Mrs. Eunice Nollett, R.N., soap
- Maple Lane 4-H Club, fever thermometer

June 4th held a mass meeting at the Town Hall that the townspeople could see how they stood in Civil Defense and Public

Safety with 48 people present including William Perry, County Director, who brought two films on pertinent subjects with the projector run by Dale Austin. The First Aid Unit was displayed under the supervision of nurses, Mrs. Marie Graves and Mrs. Kathleen Philbrick. We demonstrated "Emergency Basket" and "Mass Feeding."

June 19 the First Aid Unit was displayed at the Town Hall at the Annual Meeting of the District Health Councils and again it was displayed at the annual meeting of the County Extension Association at the North Augusta Grange Hall.

We had three alerts, July 26, August 19 and September with very good results.

The First Aid Unit was in use at the annual Sidney Fair and a record kept as to its use. The State Office sent one of the new rescue trucks and a State Police Officer demonstrated its use.

I have met with the Maple Lane 4-H twice and once with the River Road Volunteer Fire Department who now have an "emergency basket" fully equipped.

We have six nurses and eleven people trained in First Aid.

There is a litter available for the use of persons severely injured or for other emergencies.

Public Relations Officer, Bruce Wright, attended a demonstration on mass feeding at the County Extension Association Home, put on by myself and helpers which he later had printed in the two local papers.

Received a call for blood donors.

Mrs. Robert McCormack and I attended the fall and winter meetings of the Women's Activity Advisory Council in Augusta.

I held a meeting of the staff at my home August 23 with five present.

New Year's Day I went to Augusta where the Administration Director, Joseph E. Blaisdell, received a Federal Aid check for hurricane damage, the first in the County.

Our mass feeding program has been organized since 1952. The members of the Maple Lane 4-H Club have been trained to prepare and serve a meal and stand ready to do so in an emergency.

I wish to take this opportunity to thank my staff of officers, Mr. and Mrs. Lewis Johnson, the Fire Departments, and the citizens of Sidney for their cooperation.

I have tried to be as understanding as possible of the individual problems concerned but there remains much more to learn and do.

I hope the townspeople will bear in mind the "First Aid Unit" is for their use and feel free to call for it when it is needed.

As our banner reminds you: "Let Civil Defense and Public Safety be the heart of your Town."

I recommend that the Director of Civil Defense and Public Safety have a sum of money available to buy necessary articles, subject if you wish to the approval of the Selectmen, such articles as stationery, postage, telephone calls, batteries for flashlights and gas for transportation when necessary.

I think it would be nice to have a folding stretcher.

VELINA D. ELLIS,
Director

SIDNEY TOWN FAIR REPORT

Receipts

Balance on hand Feb. 10, 1954	\$448.00
Interest	5.52
Premium Booklets	189.00
Ground rent	34.00
Received from town	50.00
Received from dance	70.10
Received from sale of tickets	21.00
Received from horse pulling	40.00
Pine Tree Tractors	5.00

TOWN OF SIDNEY

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Pinkham & Gray	5.00
J. E. McCormack	5.00
Waterville Auto Sales	3.00

Total Receipts	\$875.62
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Expenses

Insurance	\$ 22.50
4-H ribbons	18.00
Fair Pub. Co.	16.00
Exhibit cards, Augusta Press	10.20
Baby Prizes	15.05
Tickets and postage	16.51
Band Concert	25.00
Hodges Badges	9.05
Queen prizes	29.61
Constable	8.00
Premiums	165.00
Orchestra	30.00
Loud Speaker	10.00
Service Charge	1.68
Gravel	37.50
4-H Club	5.70
Hallowell Press	111.24
Advertising	2.65
Janitor	8.00
Augusta Hardware	4.98
Health Council Refund	2.00

Total Expenses	\$548.67
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Balance Feb. 10, 1955	\$326.95
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I would like to take this opportunity to thank all those who helped support the fair in 1954.

Respectfully submitted,

RITA LATHE,
Secretary

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Sidney:

In accordance with the State Law, I herewith submit the annual report of the Superintendent of Schools:

Sidney schools have operated during the past year successfully and with another slight increase in enrollment. It is surprising how a gradual increase counts up over a period of time. It should be noted that in several instances the crowding is critical and there is some question as to how long we can continue under present conditions. Of course we are hoping for a new school building. Meanwhile the rooms are practically bulging in one or two cases.

The data* pertaining to the several schools are as follows:

Teacher	Grades	Enrollments
Annie McLellan (Cowan School)	Sub-pri., 1, 2, 3	5, 8, 7, 4,
Dorothy Willis (Carlton School)	4, 5, 6, 7, 8	2, 7, 7, 7, 8
Elinor Kidwell (Lincoln School)	Sub-pri., 1, 2, 3	9, 13, 7, 3
Ruby Burton (Holmes School)	4, 5, 6, 7, 8	6, 5, 6, 7, 6
Alice Reynolds (Longfellow School)	Sub-pri., 1, 2, 3	11, 9, 8, 9
Wenona Goff (Thayer School)	4, 5, 6, 7, 8	7, 4, 4, 6, 2

* Data as of Sept. 8, 1954

Undoubtedly the building committee has taken into consideration these factors in determining the number of rooms necessary to adequately take care of the situation. We have reached the point where the efficiency of the instruction is at stake, especially in two of the lower grade schools.

TEXTBOOKS AND SUPPLIES — An increase in the appropriation for textbooks is recommended as there are several series that have become worn and somewhat obsolete since being placed in the schools several years ago. The item for supplies is practically the same as for last year recognizing the fact that an increase in enrollment makes an increased cost for supplies as well as textbooks.

SEATS AND DESKS — The appropriation for seats and desks has been reduced sharply in view of the possible matching of funds for equipment for the new school building. There are still old seats and desks that should be replaced but it seems best, if possible, to wait until the new building is equipped. The only plans in the budget for new seats and desks are for several cases where there is a shortage and consequently provisions will have to be made.

REPAIRS — Obviously the repair list has been reduced to a minimum figure. The plan is to simply keep the buildings so that they do not leak and get along until other housing arrangements are made.

FINANCE — There is an increase in the budget for the coming year which is unavoidable. The increases are largely in the items of instructions, conveyance, and tuition. Most of the items in the maintenance of a school are in the nature of fixed charges so that there are no particular places great savings may be made without serious consequences. The increased cost of instruction is due in part to the Minimum Salary Law. Increased costs of tuition are self-explanatory.

CONVEYANCE — Special mention is made at this time to show why the budget has been increased for this service. Two of the three contracts expire this coming June of 1955 and these two jobs will be put up for bids. Your attention is called to this fact and anyone who is interested will have the opportunity to bid later in the spring.

BUILDING COMMITTEE — It is my opinion that the building committee chosen at the annual town meeting last March is doing a very creditable job. This service will mean much to the town of Sidney. There are two or three things that are apparent in any building program.

In the first place choosing the school site is one of the most important jobs that a building committee has to do. The school site becomes the permanent location of the building, and the

right location often means financial savings over a period of years. To illustrate the point, the building improperly located might make extra expense for transportation. It could also make increased drainage expenses; it could mean poor playground facilities; and there are other things that go along with a poor location. As a rule the building site, if well chosen, proves in the long run about the cheapest part, proportionally speaking, of the total cost of construction.

Another thing which has been the experience of many building committees is to build for present needs, not being able to picture just what might happen in a comparatively short time, with the result that the new building has been crowded almost as soon as it was built. A case of this kind may be found in one of our neighboring towns. Other places could be mentioned which are already faced with another building problem almost before the new building was scarcely occupied.

Any new construction should provide ample room for storage, principal's office, teachers' room, and clinical space. The construction should also provide for a school lunch program. The room for the school lunch might be termed "all purpose room" and serve not only as a school lunch room but also as an assembly room etc. . . .

I have no doubt that the building committee has adequately taken into consideration these points I have mentioned. As previously stated it is my opinion that the committee is doing an excellent job.

BUDGET — The complete budget for 1955-56 has been carefully prepared by the School Board and duly approved by the town budget committee. This report is included as a part of my report. The usual financial statement is included for your inspection.

Thanks again for the very fine co-operation from the people of Sidney during the past school year. I also wish to express my sincere thanks to the School Board, Teachers and Town Officials who have as usual been so helpful and co-operative in administering the school system of the town of Sidney.

Respectfully submitted,

HUBERT E. REDDING

Superintendent of Schools

TOWN OF SIDNEY

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SCHOOL FINANCIAL STATEMENT

School Maintenance Account

Receipts

Balance	\$ 585.38	
Appropriation	23,884.00	
State Subsidy	12,687.14	
State Treasurer — Tuition	275.48	
Supply Refund: J. L. Hammett Co.	14.95	
		<hr/>
Total Receipts		\$37,446.95

Expenditures

Instruction	\$12,056.36	
Fuel	1,097.81	
Janitor	509.00	
Conveyance	7,074.60	
Tuition	14,063.62	
Textbooks	314.01	
Supplies	563.27	
Utilities	462.03	
Equipment	75.52	
Insurance	144.55	
Superintendent	410.02	
Transferred to Seats & Desks	97.75	
		<hr/>
Total Expenditures		\$36,863.54
		<hr/>
Balance		\$ 578.41

SPECIAL ACCOUNTS

Receipts

Balance	\$ 314.97	
Appropriation	300.00	
		<hr/>
Total Receipts		\$ 614.97

ANNUAL REPORT

Expenditures

Repairs	\$	614.97	
Total Expenditures			614.97
			<hr/>
			00.00

SEATS AND DESKS

Receipts

Balance	\$	2.10	
Appropriation		550.00	
Trans. from School Fund Acct.		97.75	
		<hr/>	
Total Receipts			\$ 649.85

Expenditures

Expended	\$	649.85	
Total Expenditures			\$ 649.85
			<hr/>
			0.00

TOWN CLERK'S REPORT

VITAL STATISTICS

Number of births: 13

Number of marriages: 12

The following list includes the names of residents and non-residents who have died in Sidney, also deaths from other localities to the place of residence, birth or burial.

Deaths: 34

1953

Feb. 12	Thomas J. Dudley	age 92
Feb. 13	Charles W. Walton	age 78
Feb. 16	Fred A. Berdeen	age 80
Feb. 19	John C. Philbrick	age 81
Feb. 25	Susie Y. Moody	age 84
Mar. 18	Frank B. Finn	age 67
Mar. 20	Daniel E. Orcutt	age 72
Mar. 26	Rosie M. Hanson	age 73
April 21	William C. Ireland	age 89
May 4	Lillian F. Jones	age 82
May 5	Carrie E. Wheeler	age 84
May 5	Clarence A. Veinot	age 68
May 13	Ralph C. Thompson	age 49
May 20	George S. Horne	age 85
May 21	George H. Greene	age 80
July 29	Melvin E. Sawtelle	age 81
Aug. 9	Fred T. Mason Jr.	age 87
Aug. 21	Josie G. Richards	age 64
Aug. 25	Omar C. Wheeler	age 68
Aug. 30	Harry C. Thayer	age 83 ✓
Sept. 1	Daisey Sanford	age 79
Sept. 5	Walter M. Whitten	age 81
Oct. 1	Elmer E. Smith	age 76
Oct. 1	Gordon Chapman	age 31
Nov. 4	Joseph Groder	age 72
Nov. 7	Jennie J. Brackett	age 64 ✓
Nov. 11	Louis C. Gilbert	age 61
Nov. 28	Jennie E. Clark	age 88

Nov. 29	John W. Benson	age 77
Dec. 11	Charles A. Spaulding	age 96
Dec. 13	Charles H. DeVoll	age 88
Dec. 17	Lottie L. York	age 85
1955		
Jan. 7	George F. Guptill	age 78
Jan. 15	Charlene A. Deering	age 3 weeks
Feb. 4	Josephine M. Sochia	age 83

NUMBER OF DOGS LICENSED — 1954

Males	76
Spayed females	44
Females	20
Kennels	3
Dead	9

Again I wish to express my sincere thanks to the voters who so loyally supported me the past year.

Respectfully submitted,

MRS. PEARL F. SMITH,
Town Clerk

TAX COLLECTOR'S REPORT

February 10, 1955

1954 TAXES

Commitment		\$50,765.18
Paid Treasurer	\$48,997.42	
Abatements (see below)	377.78	
Discount	257.15	
Liens (see below)	1,000.46	
Uncollected	97.46	
Tax clubs, reported in 1954 report	34.91	
	<hr/>	<hr/>
	\$50,765.18	\$50,765.18

ABATEMENTS

Paulina Tracy, error in assessment	\$ 17.80
L. D. Goff, property of H. Priestly	13.35
Eileen and Marion Lougee, error in assessment	8.90
L. R. Sheffield, error in assessment	44.61
Joseph Roy, error in ownership	19.80
W. J. Pelotte, error in ownership	8.90
J. E. Hughes, inability to pay	5.67
Geo. Tanner, deceased	3.00
William Breton, paid in Augusta	3.00
Marie Farrell, veteran's widow	37.83
Michael Farrell, veteran	1.78
Clarence Jewett, State charge	3.00
Clayton White, paid in Oakland	3.00
Peter Cormier, paid in Waterville	3.00
Olive Ellis, assessed wrong owner	200.25
Maurice E. Damren, property of no value	.89
Kenneth Whitten, paid in Clinton	3.00
	<hr/>
	\$ 377.78

UNCOLLECTED

	Personal	Real Estate	Total
Keene, Harold	\$ 1.78		
Maheu, Armand	12.46		
McKechnie, Russell	40.05		
Mullen, Herbert	10.68		
Poulin, Alfred	23.59		
Pomerleau, Wilburge		\$8.90	
	<hr/>	<hr/>	<hr/>
	\$88.56	\$8.90	\$97.46

LIENS

Resident

Breton, Alfred and D.	\$	124.60
Corey, George		55.63
Crockett, Gertrude		1.78
Farrell, Mary		32.83
Pooler, Alice		40.05
Urbanovich, Donald		97.90
Whitten, Kenneth		120.15
Woodward, Arnold		64.53
Guimond, Gerard		46.90
	<hr/>	
	\$	584.37

Non-Resident

Benway, Lucy and Mrs. Roe Palmer	\$	8.90
Berube, M. W.		6.68
Clukey, Rita		84.55
Ellis, Luther		35.60
Haskell, Stella		28.93
Landry, Mary		28.93
Lane, Melvin		53.40
Milton, Clarence and Florence (2)		57.85
O'Hear, Wm., Francis, and Robt. Lamneck		71.20
Tuttle, Norman and Nora		40.05
	<hr/>	
	\$	416.09

TOWN OF SIDNEY

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1954 SUPPLEMENT

Committed, January 29, 1955	\$	283.38
Committed, February 5, 1955		200.25
		<hr/>
	\$	483.63
Paid Treasurer,	\$	132.08
Uncollected (see below)		351.55
		<hr/>
	\$	483.63

UNCOLLECTED

	Personal	Real Estate	Total
Keene, Lois		\$ 40.05	
Parker, Elmer	\$8.90		
Welch, Sidney		13.35	
Squiers, Mildred		6.68	
McCorrison, George		4.45	
Winslow, Holly		48.95	
Painter, Bernard		28.92	
Ellis, George		200.25	
	<hr/>	<hr/>	<hr/>
	\$8.90	\$342.65	\$351.55

Note: The tax lien law provides that a Collector must wait until at least eight months after commitment of a tax to him before the tax lien process may be started. Proper action will be taken at the date set by law against any of the above remaining unpaid at that time.

However, please note that the time elapsed since these bills were rendered and the closing of the Town Books is very short.

ANNUAL REPORT

1953 TAXES

Uncollected, Feb. 10, 1954*		\$	55.03
Supplement uncollected, Feb. 10, 1954			17.75
			<hr/>
Paid Treasurer	\$	55.03	
Tax liens recorded April, 1954:			
Benway, Lucy and Palmer,			
Mrs. Roe	\$	7.10	
Lane, Melvin		10.65	17.75
		<hr/>	<hr/>
	\$	72.78	\$ 72.78

* Refer to 1954 Report for itemized list.

EXCISE TAXES

1954, Receipts No. 126 to 445		\$	2,681.55
1955, Receipts No. 1 to 112			1,175.37
Paid Treasurer	\$	3,856.92	
		<hr/>	<hr/>
	\$	3,856.92	\$ 3,856.92

1955 TAXES

Tax Clubs		\$	80.00
Paid Treasurer	\$	80.00	
		<hr/>	<hr/>
	\$	80.00	\$ 80.00

Respectfully submitted,

ALICE L. HAMMOND,
Collector

TREASURER'S REPORT

February 10, 1955

Balance on hand, February 10, 1954	\$7,794.84
Add cash receipts, itemized below	95,406.20
Total Available	\$103,201.04
Cash disbursements:	
Selectmen's Warrants No. 1 to 45	96,264.92
Balance on hand February 10, 1955	\$ 6,936.12

Note: Included in this cash balance is \$1,000.00 reserved for Jerome B. Knowles and Associates, to be paid when the Revaluation is completed; also \$578.41 belonging to the School Department and \$54.80 reserved for Withholding.

RECEIPTS ITEMIZED

Name	Source		Totals
	From State	Other Sources	
Tax Collector:			
1953 tax		\$ 55.03	
1954 commitment		48,997.42	
1954 supplement		132.08	
1954 excise		2,681.55	
1955 excise		1,175.37	
1955 tax clubs		80.00	
			\$53,121.45
Tax liens:			
1954		\$ 82.43	
1953		180.84	
1952		231.93	
			\$ 495.20
Tax Acquired Property			
1948		3.23	
			\$ 3.23
General Government:			
Bank Stock Tax	\$ 73.57		
Dog License Refund	78.84		
R.R. and Tel. Tax	15.00		
Gravel	278.50		
Licenses		2.00	
Sale of Blueberries		42.00	

Rent of School House		24.00	
Rebate on Insurance		20.14	
Rebate on Interest		1.66	
Interest and Costs		76.93	
	<u>\$ 445.91</u>	<u>\$ 166.73</u>	<u>\$ 612.64</u>
Charity:			
State Poor	\$ 175.70		
City of Augusta		\$ 31.70	
Reimbursement		20.75	
	<u>\$ 175.70</u>	<u>\$ 52.45</u>	<u>\$ 228.15</u>
Highway:			
State Aid Construction	\$ 2,132.00		
Winter Highway	3,580.20		
Hurricane Damage	5,891.37		
T.R.I.F.	487.91		
			<u>\$12,091.48</u>
Education:			
School fund	12,687.14		
J. L. Hammett Co. Refund		14.95	
Tuition	275.48		
	<u>\$12,962.62</u>	<u>\$ 14.95</u>	<u>\$12,977.57</u>
Temporary Loan:			
Depositors Trust Co.		14,000.00	14,000.00
Trust Funds:			
Depositors Trust Co., Interest		24.07	
Augusta Savings Bank, Interest		4.00	
			<u>28.04</u>
Miscellaneous:			
Withholding		1,183.95	1,183.95
Retirement		258.75	258.75
Capital Reserve Fund:			
Center Sidney P.T.C.		50.00	
Pond Road P.T.C.		50.00	
River Road P.T.C.		50.00	
Silver Spurs and P.T.C.'s		90.07	
4-H Clubs		6.33	
N. E. Music Association		159.31	405.71
			<u>\$95,406.20</u>

TOWN OF SIDNEY

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DETAIL OF TAX LIENS

February 10, 1955

	Total	1954	1953
Benway, Lucy and Mrs. Roe Palmer	\$ 16.00	\$ 8.90	\$ 7.10
Berube, M. W.	6.68	6.68	
Breton, Alfred and Delvina	224.00	124.60	99.40
Clukey, Rita	84.55	84.55	
Corey, George	100.01	55.63	44.38
Crockett, Gertrude	3.20	1.78	1.42
Ellis, Luther M.	64.00	35.60	28.40
Farrell, Mary	32.83	32.83	
Haskell, Stella	28.93	28.93	
Landry, Mary	28.93	28.93	
Lane, Melvin	24.00	13.35	10.65
Lane, Melvin	40.05	40.05	
McLellan, Woodrow	49.70		49.70
McLaughlin, James	14.91		14.91
Milton, Clarence	6.67	6.67	
Milton, Clarence and Florence	51.18	51.18	
O'Hear, William J., Francis and Robert Lamneck	71.20	71.20	
Painter, Bernard	23.08		23.08
Pooler, Alice	40.05	40.05	
Tuttle, Norman and Nora	40.05	40.05	
Urbanovich, Donald	62.37	62.37	
Whitten, Kenneth	120.15	120.15	
Woodward, Arnold	116.01	64.53	51.48
Wyman, Mildred	3.55		3.55
	<hr/>	<hr/>	<hr/>
	\$1,252.10	\$918.03	\$334.07

DETAIL OF TAX ACQUIRED PROPERTY

	Total	1952	1951	1950	1949	1948
Arsenault, Arthur	\$ 67.50	\$21.30	\$23.40	\$22.80		
Bolduc, Leo	68.40		23.40	22.80	\$22.20	
Dexter, Keith	9.00	2.84	3.12	3.04		
Godbout, Willie	121.88			41.80	40.70	\$39.38
McLaughlin, James	31.29	14.91	16.38			
Wyman, Mildred	5.85		5.85			
Benway, Mrs. Cephus	7.80		7.80			
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	\$311.72	\$39.05	\$79.95	\$90.44	\$62.90	\$39.38

RECEIPTS ON TAX LIENS

	Total	1954	1953	1952
Arthur, Chas.	\$ 14.20		\$ 14.20	
Breton, A. and D.	92.30			\$ 92.30
Corey, George	42.60			42.60
Grivois, J. and R.	40.83		40.83	
Keene, Fred	40.61		40.61	
Keene, Lois	31.95		31.95	
Kennebec Brick Co.	42.60		42.60	
McLellan, Woodrow	42.60			42.60
Rodrigue, Alphonse	54.43			54.43
Wintle, A. and M. Morse	10.65		10.65	
Guimond, Gerard	46.90	\$46.90		
Urbanovich, Donald	35.53	35.53		
	<hr/>	<hr/>	<hr/>	<hr/>
	\$495.20	\$82.43	\$180.84	\$231.93

RECEIPTS ON TAX ACQUIRED PROPERTY

	Total	1948
Tardiff, Albert	3.23	3.23

SUMMARY OF TAX LIEN ACCOUNT

	February 10, 1954	
Value of liens, February 10, 1954		\$1,044.04
Add:		
1953 liens recorded April 20, 1954		17.75
1954 liens recorded February 8, 1955		1,000.46
		<hr/>
		\$2,062.25
Subtract:		
Receipts during 1954 fiscal year	\$495.20	
Receipt on tax acquired property	3.23	
Expired liens transferred by Auditors to Tax Acquired Property	311.72	810.15
	<hr/>	<hr/>
Value of liens February 10, 1955		\$1,252.10

TOWN OF SIDNEY

55

TRUST FUNDS

	Balance 2/10/54	Interest		Balance 2/10/55
		Earned	Withdrawn	
Cemetery or lot:				
Hartson T. Bragg	\$ 108.24	\$ 2.71	\$1.00	\$ 109.95
Albert G. Barnard	162.76	4.07	—	166.83
Barton	211.64	4.25	2.50	213.39
Albert M. Drummond	347.14	8.37	—	355.87
Drummond lot and fence	302.79	6.08	7.80	301.07
Friends' Cemetery	101.19	2.55	3.00	100.74
Carlos Hammond	152.77	3.82	—	156.59
Reynold's Hill	473.52	9.51	6.00	477.03
Mary Shaw	159.80	3.20	3.00	163.00
Sibley lot	309.88	6.22	3.00	313.10
Taylor lot	300.00	6.03	—	306.03
Tolman lot	102.04	2.05	1.77	102.32
Woodward	200.00	4.02	—	204.02
School:				
Bacon's Corner	1,304.46	26.22	—	1,330.88

CAPITAL RESERVE FUND SCHOOL BUILDING

	Balance 2/10/54	Interest	Balance 2/10/55
Kennebec Savings Bank, Book #24292	\$3,669.68	\$92.30	\$ 3,761.98
Augusta Savings Bank, Book #85632	3,105.13	78.10	3,183.23
Waterville Savings Bank, Book #63843	—	—	4,405.71

Total fund, including interest \$11,350.92

Respectfully submitted,

ALICE L. HAMMOND,
Treasurer

AUDITOR'S REPORT

September 1, 1954

Board of Selectmen
Sidney,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Sidney have been audited for the fiscal year ended February 10, 1954.

The examination was made by Auditor C. G. Hawes in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. A recommendation is also offered which is believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY
State Auditor

COMMENTS
TOWN OF SIDNEY

February 11, 1953 to February 10, 1954

An audit of the books and records of the Town of Sidney has been completed for the municipal year ended February 10, 1954. The audit included an examination of the records maintained by the various town officers and consisted of a review of cash transactions, as well as an analysis of available funds and expenditures. The result of the year's operations revealed that available funds exceeded expenditures by \$1,134.91 per the following summary:

Departmental Operations:	
Unexpended Balances	\$1,496.43
Overdrafts	361.52
	<hr/>
Net Unexpended Balances	<u>\$1,134.91</u>

Assets

The cash balance of \$7,794.84 was reconciled with a bank statement furnished by the Depositors Trust Company, Augusta, Maine.

Transactions affecting taxes and tax liens were reviewed. Unpaid accounts were reconciled with the balances shown on the records of the selectmen.

Deferred items of \$10,193.76 for state aid road construction of which \$6,796.57 will be paid from apportionments from the state and the balance of \$3,397.19, the town's share which will be paid from revenues of future years.

Liabilities

Notes payable of \$3,500.00 represents the unmatured balance of state aid highway construction loans negotiated in the preceding year. This obligation becomes due April 30, 1954 with interest at 3%.

Reserves and Surplus

The examination of the departmental accounts reflected unexpended balances of \$902.45 (Exhibit D) carried forward to the ensuing year. This amount consisted of balances in the school accounts.

The unappropriated surplus amounted to \$9,489.46, an increase of \$1,464.01 for the year. The increase was occasioned principally by the excess of available funds over expenditures.

Trust and Reserve Funds

The examination of the various funds held in trust by the town revealed principals totaling \$3,810.26 and unexpended income of \$424.97. These amounts were represented by time deposits in the Augusta Savings Bank and Depositors Trust Company. The records disclosed that earnings totaled \$88.36 for the year and expenditures amounted to \$56.63.

The capital reserve fund, established for the construction of a school building totaled \$6,774.81 at the year end. Earned interest of \$166.21 was added to the fund during the year.

Available Funds and Expenditures

An analysis of the comparative statement of available funds revealed an increase of \$5,532.49 as compared with the preceding year. This increase was occasioned principally by a higher tax levy and additional highway and educational funds from the State of Maine.

Available Funds and Expenditures C'D.

Expenditures for the same period increased by \$6,494.37 which was reflected principally in education and municipal indebtedness accounts. The general school account and payment on notes were the principal factors contributing to the expenditure increase. A method of effectively canceling paid invoices should be adopted. This can be accomplished either by perforation or a rubber stamp device.

General

The examination of the town clerk's records revealed that authority was granted the selectmen to transfer excise tax monies to the road planning account.

It was noted that the unexpended balance of excise tax monies was carried forward to the ensuing year. However, no authorization had been granted by the townspeople although it has been the practice in past years to follow this procedure.

SCOPE OF AUDIT

Count of cash was made and records were checked to determine the accuracy of recording cash transactions. The system of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Available funds and expenditures were examined by methods and to the extent deemed necessary. Vouchers and canceled checks substantiating expenditures for a selected period were test checked. Letters of verification were utilized to determine the correctness of tax and tax lien accounts. Confirmation of notes payable was made by direct verification to the depository. Trust and reserve fund transactions were reviewed and the time deposits representing the investments of the funds were examined. Excise tax collections were verified by examination of the copies of the receipts retained by the collector. Insurance and bond coverages were reviewed and listed.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial position of the town at February 10, 1954, and the result of its operations for the year then ended.

TOWN OF SIDNEY
COMPARATIVE BALANCE SHEET

February 10, 1954 February 10, 1953

GENERAL FUND

ASSETS

Cash:

Demand Deposit	\$7,794.84	\$4,900.97
Time Deposits		251.66

	<u>\$ 7,794.84</u>	<u>\$ 5,152.63</u>
Taxes Receivable (Schedule A-1)	72.78	52.54
Tax Liens (Schedule A-2)	768.14	1,076.78
Tax Acquired Property (Schedule A-3)	275.90	
Deferred Appropriations (Schedule A-4)		
State Participation — State		
Aid Road	\$6,796.57	8,541.87
Town's Share — State Aid		
Road	3,397.19	4,463.19
	<u>10,193.76</u>	<u>13,005.06</u>
TOTAL — GENERAL FUND	<u><u>\$19,105.42</u></u>	<u><u>\$19,287.01</u></u>

TRUST AND RESERVE FUNDS

ASSETS

Capital Reserve Fund:

Time Deposits (Schedule A-7)	\$ 6,774.81	\$ 6,608.60
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Trust Funds:

Time Deposits (Schedule A-8)	4,235.23	3,953.50
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TOTAL — TRUST AND RESERVE FUNDS	<u><u>\$11,010.04</u></u>	<u><u>\$10,562.10</u></u>
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TOWN OF SIDNEY

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February 10, 1954 February 10, 1953

GENERAL FUND

LIABILITIES

Trust Funds — Pending Acceptance		\$ 251.66
Notes Payable (Schedule A-5)	\$ 3,500.00	6,700.00

Total Liabilities	3,500.00	6,951.66
Deferred Credit — Prepaid Taxes	34.91	

RESERVES

Due Governmental Agencies (Schedule A-6)	\$ 168.05	\$ 135.55
Excise Taxes	5,010.55	3,828.94
Authorized Expenditures (Exhibit D)	902.45	345.41
	6,081.05	4,309.90

SURPLUS

Unappropriated (Exhibit C)	9,489.46	8,025.45
TOTAL — GENERAL FUND	\$19,105.42	\$19,287.01

TRUST AND RESERVE FUNDS

LIABILITIES

Capital Reserve Fund:		
School Building (Schedule A-7)	\$ 6,774.81	\$ 6,608.60

Trust Funds:

Principals (Schedule A-8)	\$3,810.26	\$3,560.26
Unexpended Income (Schedule A-8)	424.97	393.24

Total Trust Funds	4,235.23	3,953.50
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TOTAL — TRUST AND RESERVE FUNDS	\$11,010.04	\$10,562.10
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ANNUAL REPORT

TOWN OF SIDNEY
COMPARATIVE STATEMENT OF AVAILABLE FUNDS AND EXPENDITURES
YEARS ENDED FEBRUARY 10,

	1954	1953	1952
REVENUES-			
Real, Personal and Poll Taxes	\$43,851.66	\$38,890.68	\$41,159.46
Supplemental Taxes	122.01	95.80	185.85
Excise Taxes	4,092.81	3,997.16	3,971.98
State of Maine	20,290.96	16,758.77	14,373.65
Town Property	50.00	110.00	40.00
Costs and Interests	90.58	42.08	37.90
Trust Fund Income	32.44	9.52	66.84
Rentals	135.00	59.00	111.00
Tuition and Supplies		106.33	
Sale of Supplies		40.00	109.25
Miscellaneous	5.91	15.27	19.25
TOTAL REVENUES	68,671.37	60,124.61	60,075.18
ADD:			
Carrying Balances Expended		3,253.98	1,114.19
Deferred Appropriation — State Aid Road			1,500.00
Transferred from Surplus — Fire Department			
DEDUCT:			
Revenue Applicable to Deferred Appropriation		63,378.59	62,689.37
Revenue Applicable to Appropriation Carrying Balances		1,066.00	565.16
Transfer to Surplus — State Aid Road	557.04		1,785.80
Transfer to Excise Tax Reserve	1,181.61	912.36	1,471.98
TOTAL AVAILABLE FUNDS	\$66,932.72	\$61,400.23	\$58,866.43

TOWN OF SIDNEY

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EXPENDITURES:

General Government	3,955.02	4,140.31	3,534.95
Protection	650.00		1,500.00
Health and Sanitation	100.00	100.00	100.00
Highways and Bridges	20,520.63	20,134.37	17,758.97
Charities	935.65	1,130.87	1,294.22
Education	34,594.86	32,223.54	28,702.62
Cemeteries	10.00	9.52	66.84
Special Assessment	953.25	831.60	4,749.07
Unclassified	878.40	733.23	1,927.60
TOTAL OPERATING EXPENDITURES	62,597.81	59,303.44	59,634.27

MUNICIPAL INDEBTEDNESS:

Payment on Notes

TOTAL EXPENDITURES	65,797.81	59,303.44	59,634.27
EXCESS OF AVAILABLE FUNDS OVER EXPENDITURES	\$ 1,134.91	\$ 2,096.79	\$ 767.84

AUDITOR'S REPORT — 1955

February 21, 1955

Chairman
Board of Selectmen
Sidney, Maine

Gentlemen:

In accordance with your request, the books of account and record of the Town of Sidney have been audited for the fiscal year ending February 10, 1955.

The examination was made in accordance with generally accepted auditing standards that pertain to municipal accounting. Audit analysis was on a basis consistent with that of the preceding year and included all procedures considered necessary. Insofar as could be determined within the scope of the examination, the financial affairs of the town appear to have been appropriately handled. In this connection, see accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated. Recommendations as produced by the audit are included for your consideration.

Respectfully Submitted,

JAMES A. PERRY

Public Accountant

COMMENTS

TOWN OF SIDNEY

February 10, 1954 — February 10, 1955

An audit of the books and records of the Town of Sidney has been completed for the municipal year ended February 10, 1955. The audit included an examination of the records maintained by the various town officers and included a review of cash transactions as well as an analysis of available funds and expenditures.

The result of the years operation revealed that expenditures exceeded available funds by \$594.74 per detail summarized below:

Departmental Operations:

Overdrafts	\$2,449.37
Unexpended Balances	1,854.63

Expenditures over available funds	\$594.74
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Findings

The revenue to the town increased over the previous year by approximately \$13,000.00 due to an increase in tax rate and increase in funds received from the State. The expenditures of the town increased during the period by approximately \$16,000.00 over the previous year due principally to increased expenditures for Roads and Bridges, Charities, Education, and Revaluation. The liability of a Note Payable at the Depositors Trust Company in the amount of \$3,500.00 was reduced by \$3,200.00 during the year.

Surplus decreased by \$1,592.74 during the year due to the excess of expenditures over available funds and transfer of \$1,000.00 from Surplus to the Capital Reserve Fund, School Building, as directed by the vote of the townspeople.

The Capital Reserve Fund — School Building has a fiscal year end balance of \$11,350.92, an increase of \$4,576.11 during the year. This increase was created by:

Appropriation	\$3,000.00
Transfer from Surplus	1,000.00
Donations	405.71
Interest Earned	170.40
	<hr/>
	\$4,576.11

Recommendations

None

The accompanying exhibits and schedules are made a part of this report.

TOWN OF SIDNEY
COMPARATIVE BALANCE SHEET
February 10, 1955

GENERAL FUND

ASSETS

Cash	\$ 6,926.12	\$ 7,794.84
Taxes Receivable	449.01	72.78
Tax Liens	1,252.10	768.14
Tax Acquired Property	311.72	275.90
Deferred Appropriations		
State Participation — State		
Aid Road	\$4,664.57	\$6,796.57
Town's Share State Aid Road	2,331.19	3,397.19
	<u>6,995.76</u>	<u>\$10,193.76</u>

TOTAL — GENERAL FUND	<u><u>\$15,944.71</u></u>	<u><u>\$19,105.42</u></u>
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TRUST AND RESERVE FUNDS

ASSETS

Capital Reserve Fund:		
Time Deposits	\$11,350.92	\$ 6,774.81
Trust Funds:		
Time Deposits	4,297.62	4,235.23
	<u>4,297.62</u>	<u>4,235.23</u>

TOTAL — TRUST AND RESERVE FUNDS	<u><u>\$15,648.54</u></u>	<u><u>\$11,010.04</u></u>
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GENERAL FUND

LIABILITIES

Notes Payable	\$ 300.00	\$ 3,500.00
Total Liabilities	300.00	3,500.00
Deferred Credit — Prepaid Taxes	80.00	34.91

RESERVES

Due Governmental Agencies	\$ 54.80	\$ 168.05
Excise Taxes	5,767.47	5,010.55
Authorized Expenditures (Exhibit D)	1,845.72	902.45
	\$ 7,667.99	\$ 6,081.05

SURPLUS

Unappropriated	7,896.72	9,489.46
TOTAL — GENERAL FUND	\$15,944.71	\$19,105.42

TRUST AND RESERVE FUNDS

LIABILITIES

Capital Reserve Fund:		
School Building	\$11,350.92	\$ 6,774.81
Trust Funds:		
Principal	3,810.26	3,810.26
Unexpended Income	487.36	424.97
Total Trust Funds	4,297.62	4,235.23
TOTAL — TRUST AND RESERVE FUNDS	\$15,648.54	\$11,010.04

Exhibit F

TOWN OF SIDNEY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

Year Ended February 10, 1955

CASH BALANCE — February 10, 1954		\$ 7,794.84
ADD — CASH RECEIPTS:		
Tax Collections:		
Current year	\$49,129.50	
Prior years	55.03	
Prepaid 1955 Taxes	80.00	
Total Tax Collections		\$49,264.53
Tax Liens		498.43
Excise Taxes:		
1954 Receipts	2,681.55	
1955 Receipts	1,175.37	
Total Excise Taxes		3,856.92
Departmental — (Exhibit D)		26,343.62
Other Receipts		
Tax Anticipation Loan	14,000.00	
Withholding Taxes	1,183.95	
Teachers Retirement	258.75	
Total Other Receipts		15,442.70
TOTAL CASH RECEIPTS		95,406.20
TOTAL AVAILABLE		\$103,201.04
DEDUCT — CASH DISBURSEMENTS		
Departmental (Exhibit D)	80,708.97	
Tax anticipation Loan	14,000.00	
Withholding Tax	1,266.15	
Teachers Retirement	289.80	
TOTAL — CASH DISBURSEMENTS		96,264.92
CASH BALANCE — February 10, 1955		\$ 6,936.12



Smokey says
"WE WANT OUR TOWN TO THRIVE
WE'LL HAVE NO FOREST FIRES IN '55"